



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ALGOMA UTILITY COMMISSIONPrincipal Office: 1407 FLORA AVENUE
ALGOMA, WI 54201-1796For the Year Ended: DECEMBER 31, 2003**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NANCY E. JOHNSON of
(Person responsible for accounts)

_____, ALGOMA UTILITY COMMISSION, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/19/2004
(Date)

NANCY E. JOHNSON

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALGOMA UTILITY COMMISSION

Utility Address: 1407 FLORA AVENUE
ALGOMA, WI 54201-1796

When was utility organized? 1/1/1903

Report any change in name: D/B/A: ALGOMA UTILITIES

Effective Date: 11/1/1999

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY E JOHNSON

Title: OFFICE MANAGER/ACCOUNTANT

Office Address:

1407 FLORA AVENUE
ALGOMA, WI 54201-1796

Telephone: (920) 487 - 5556

Fax Number: (920) 487 - 5559

E-mail Address: njohnson@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: GUY HAASCH

Title: PRESIDENT

Office Address:

413 HIGHVIEW COURT
ALGOMA, WI 54201

Telephone: (920) 487 - 3895

Fax Number: (920) 487 - 5559

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PAUL DENIS**Title:** CPA**Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117**Fax Number:** (920) 436 - 7808**E-mail Address:** DenisP@schencksolutions.com**Date of most recent audit report:** 3/18/2004**Period covered by most recent audit:** 1/1/03 - 12/31/03

Names and titles of utility management including manager or superintendent:

Name: MR JAMES L LECLoux JR**Title:** GENERAL MANAGER**Office Address:**

1407 FLORA AVENUE

ALGOMA, WI 54201-1796

Telephone: (920) 487 - 5556**Fax Number:** (920) 487 - 5559**E-mail Address:** jlecloux@wppisys.org

Name of utility commission/committee: ALGOMA UTILITY COMMISSION

Names of members of utility commission/committee:

MR BRUCE CHARLES, CITY COUNCIL REPRESENTATIVE

MR JOHN ALLAN GROESSL, SECRETARY/TREASURER

MR GUY HAASCH, PRESIDENT

MR BOB HAFEMAN, DIRECTOR

MR DAVID MEYER, VICE PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,237,742	3,362,590	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,386,829	2,441,616	2
Depreciation Expense (403)	257,602	252,012	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	208,020	200,744	5
Total Operating Expenses	2,852,451	2,894,372	
Net Operating Income	385,291	468,218	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	385,291	468,218	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,279	1,187	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	22,507	31,640	10
Miscellaneous Nonoperating Income (421)	41,406	0	11
Total Other Income	65,192	32,827	
Total Income	450,483	501,045	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	29,870	0	13
Total Miscellaneous Income Deductions	29,870	0	
Income Before Interest Charges	420,613	501,045	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	96,746	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	24,634	124,594	17
Other Interest Expense (431)	96	118	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	121,476	124,712	
Net Income	299,137	376,333	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,251,168	4,061,527	20
Balance Transferred from Income (433)	299,137	376,333	21
Miscellaneous Credits to Surplus (434)	1,110,019	0	22
Miscellaneous Debits to Surplus--Debit (435)	(1,335)	172,809	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	11,682	13,883	25
Total Unappropriated Earned Surplus End of Year (216)	5,649,977	4,251,168	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,237,742		3,237,742	1
Total (Acct. 400):	3,237,742	0	3,237,742	
Operation and Maintenance Expense (401-402):				
Derived	2,386,829		2,386,829	2
Total (Acct. 401-402):	2,386,829	0	2,386,829	
Depreciation Expense (403):				
Derived	257,602		257,602	3
Total (Acct. 403):	257,602	0	257,602	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	208,020		208,020	5
Total (Acct. 408):	208,020	0	208,020	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	385,291	0	385,291	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	1,279		1,279	8
Total (Acct. 415-416):	1,279	0	1,279	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

F&M CHECKING	225	0	225	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NORTHSHORE-PORTFOLIO M.M.	132	0	132 12
NORTHSHORE-BUSINESS MONEY MANAGER	789	0	789 13
NORTHSHORE STATEMENT SAVINGS	6	0	6 14
F&M BANK PUBLIC FUNDS INV. RATE SAVINGS	7,723	0	7,723 15
BAYLAKE MONEY MARKET INDEX	164	0	164 16
BANK OF LUXEMBURG - CHECKING	2	0	2 17
BANK OF LUXEMBURG - SAVINGS	27	0	27 18
AMERICAN TRANSMISSION COMPANY (ATC) DIVIDENDS	12,694	0	12,694 19
FINANCE CHARGES - MISCELLANEOUS ACCOUNTS REC	66	0	66 20
VARIOUS CERTIFICATES OF DEPOSIT	679	0	679 21
Total (Acct. 419):	22,507	0	22,507
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		38,257	38,257 22
Contributed Plant - Electric		3,149	3,149 23
NONE	0	0	0 24
Total (Acct. 421):	0	41,406	41,406
TOTAL OTHER INCOME:	23,786	41,406	65,192

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 25
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		19,685	19,685 26
Depreciation Expense on Contributed Plant - Electric		10,185	10,185 27
NONE	0	0	0 28
Total (Acct. 426):	0	29,870	29,870
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	29,870	29,870

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	96,746		96,746 29
Total (Acct. 427):	96,746	0	96,746

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Amortization of Debt Discount and Expense (428):			
NONE	0		0 30
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 31
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	24,634		24,634 32
Total (Acct. 430):	24,634	0	24,634
Other Interest Expense (431):			
Derived	96		96 33
Total (Acct. 431):	96	0	96
Interest Charged to Construction--Cr. (432):			
NONE	0		0 34
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	121,476	0	121,476
NET INCOME:	287,601	11,536	299,137
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,251,168	0	4,251,168 35
Total (Acct. 216):	4,251,168	0	4,251,168
Balance Transferred from Income (433):			
Derived	287,601	11,536	299,137 36
Total (Acct. 433):	287,601	11,536	299,137
Miscellaneous Credits to Surplus (434):			
ELIMINATION AND TRANSFER OF ACCT. #271, CIAC	0	1,110,019	1,110,019 37
Total (Acct. 434):	0	1,110,019	1,110,019
Miscellaneous Debits to Surplus--Debit (435):			
REDUCTION IN SPECIAL REDEMPTION - CASH SEGREG/	(1,335)	0	(1,335) 38
Total (Acct. 435)--Debit:	(1,335)	0	(1,335)
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 39
Total (Acct. 436)--Debit:	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
EARNED SURPLUS			
Appropriations of Income to Municipal Funds--Debit (439):			
GRATIS LABOR, EQUIPMENT, SUPPLIES AND MATERIAL:	11,682	0	11,682 40
Total (Acct. 439)--Debit:	11,682	0	11,682
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,528,422	1,121,555	5,649,977

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	468	8,921	0	0	9,389	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	162	2,260	0	0	2,422	2
Payroll	20	1,537	0	0	1,557	3
Materials	0	496	0	0	496	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
CONTRACT SERVICES	150	780	0	0	930	6
EQUIPMENT	17	1,020	0	0	1,037	7
PAYROLL BURDEN & OVERHEAD	23	1,645	0	0	1,668	8
Total costs and expenses	372	7,738	0	0	8,110	
Net income (or loss)	96	1,183	0	0	1,279	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	720,231	2,517,511	0	0	3,237,742	1
Less: interdepartmental sales	0	9,907	0	0	9,907	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	372	579	0	0	951	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	719,859	2,507,025	0	0	3,226,884	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	138,014	18,299	156,313	1
Electric operating expenses	207,021	23,542	230,563	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	0		0	5
Merchandising and jobbing	1,557		1,557	6
Other nonutility expenses	5,667		5,667	7
Water utility plant accounts	2,339		2,339	8
Electric utility plant accounts	29,685		29,685	9
Gas utility plant accounts	0		0	10
Heating utility plant accounts	0		0	11
Sewer utility plant accounts	0		0	12
Accum. prov. for depreciation of water plant	3,321		3,321	13
Accum. prov. for depreciation of electric plant	2,731		2,731	14
Accum. prov. for depreciation of gas plant	0		0	15
Accum. prov. for depreciation of heating plant	0		0	16
Accum. prov. for depreciation of sewer plant	0		0	17
Clearing accounts	41,841	(41,841)	0	18
All other accounts	0	0	0	19
Total Payroll	432,176	0	432,176	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	10,310,867	9,939,455	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,117,907	2,720,141	2
Net Utility Plant	7,192,960	7,219,314	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	7,192,960	7,219,314	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	102,597	97,225	8
Special Funds (125-128)	171,474	172,809	9
Total Other Property and Investments	274,071	270,034	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,170	8,955	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,114	886	12
Temporary Cash Investments (136)	1,066,987	983,900	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	343,663	329,902	15
Other Accounts Receivable (143)	62,957	95,195	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	139,773	150,704	19
Prepayments (165)	0	325	20
Interest and Dividends Receivable (171)	8,531	7,867	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,632,195	1,577,734	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	61,418	61,811	25
Total Deferred Debits	61,418	61,811	
Total Assets and Other Debits	9,160,644	9,128,893	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	334,568	334,568	26
Appropriated Earned Surplus (215)	171,474	172,809	27
Unappropriated Earned Surplus (216)	5,649,977	4,251,168	28
Total Proprietary Capital	6,156,019	4,758,545	
LONG-TERM DEBT			
Bonds (221-222)	2,137,722	0	29
Advances from Municipality (223)	505,000	2,693,882	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,642,722	2,693,882	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	160,716	170,127	33
Payables to Municipality (233)	110,928	114,213	34
Customer Deposits (235)	7,408	5,363	35
Taxes Accrued (236)	45,368	41,060	36
Interest Accrued (237)	17,820	18,088	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	6,620	6,413	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	348,860	355,264	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	13,043	19,016	44
Total Deferred Credits	13,043	19,016	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,302,186	49
Total Liabilities and Other Credits	9,160,644	9,128,893	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	5,542,304	0	0	4,397,151	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,653,919	0	0	4,310,378	2
Utility Plant in Service - Contributed Plant (101.2)	1,058,118	0	0	281,260	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	0	0	0	7,192	9
Total Utility Plant	5,712,037	0	0	4,598,830	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,078,866	0	0	1,820,907	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	112,220	0	0	105,914	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	16
Total Accumulated Provision	1,191,086	0	0	1,926,821	
Net Utility Plant	4,520,951	0	0	2,672,009	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,015,335	1,704,806			2,720,141	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	117,783	139,819			257,602	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,203				3,203	6
Accruals charged other						7
accounts (specify):						8
EQUIPMENT CLEARING	10,080	42,395			52,475	9
Salvage	0	16,806			16,806	10
Other credits (specify):						11
					0	12
Total credits	131,066	199,020	0	0	330,086	13
Debits during year						14
Book cost of plant retired	53,314	73,938			127,252	15
Cost of removal	3,861	585			4,446	16
Other debits (specify):						17
EXCESS COST OF REMOVAL-INCI	10,360	8,396			18,756	18
Total debits	67,535	82,919	0	0	150,454	19
Balance end of year (111.1)	1,078,866	1,820,907	0	0	2,899,773	20

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0	0			0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	19,685	10,185			29,870	4
Accruals charged other						5
accounts (specify):						6
NONE	0	0			0	7
Salvage	0	739			739	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	95,683	96,483			192,166	10
Total credits	115,368	107,407	0	0	222,775	11
Debits during year						12
Book cost of plant retired	2,862	1,352			4,214	13
Cost of removal	286	140			426	14
Other debits (specify):						15
ROUNDING		1			1	16
Total debits	3,148	1,493	0	0	4,641	17
Balance end of year (111.2)	112,220	105,914	0	0	218,134	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	112,740	0	112,740	128,987	3
Total Electric Utility					112,740	128,987	

Account	Total End of Year	Amount Prior Year	
Electric utility total	112,740	128,987	1
Water utility (154)	27,033	21,717	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	139,773	150,704	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	334,568	1
Changes during year (explain):		
NONE	0	2
Balance end of year	334,568	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MORTGAGE REVENUE BONDS	11/07/2001	11/07/2041	4.50%	2,137,722	1
Total Bonds (Account 221):				2,137,722	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 2,137,722

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
WATER SYSTEM MORGAGE REVENUE BONDS	11/07/2001	11/07/2041	4.50%	0	1
CITY OF ALGOMA G.O. BONDS	06/15/1998	06/01/2018	4.89%	505,000	2
Total for Account 223				505,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	41,060	1
Accruals:		
Charged water department expense	109,918	2
Charged electric department expense	104,704	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	214,622	
Taxes paid during year:		
County, state and local taxes	173,915	6
Social Security taxes	32,427	7
PSC Remainder Assessment	3,972	8
Other (explain):		
NONE	0	9
Total payments and other debits	210,314	
Balance end of year	45,368	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CITY OF ALGOMA WATER SYSTEM MORTGAGE BONDS	15,970	96,746	96,903	15,813	1
Subtotal	15,970	96,746	96,903	15,813	
Advances from Municipality (223)					
CITY OF ALGOMA WATER SYSTEM MORTGAGE BOND	0	0	0	0	2
CITY OF ALGOMA G.O. BONDS	2,118	24,634	24,745	2,007	3
Subtotal	2,118	24,634	24,745	2,007	
Other Long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON CUTOMER DEPOSITS	0	96	96	0	5
Subtotal	0	96	96	0	
Total	18,088	121,476	121,744	17,820	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
AMERICAN TRANSMISSION COMPANY (ATC)	90,237	2
WATER MAIN LOOP - DEFERRED ASSESSMENT	12,360	3
Total (Acct. 124):	102,597	
Sinking Funds (125):		
BOND RESERVE-WATER SYSTEM MORTGAGE REVENUE BONDS-CITY OF ALGOMA	118,064	4
Total (Acct. 125):	118,064	
Depreciation Fund (126):		
BOND RESERVE-CITY OF ALGOMA G.O. BONDS	53,410	5
Total (Acct. 126):	53,410	
Other Special Funds (128):		
NONE	0	6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,098	10
Electric	275,565	11
Sewer (Regulated)	0	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	343,663	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	58,512	14
Merchandising, jobbing and contract work	0	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS A/R	4,445	16
Total (Acct. 143):	62,957	
Receivables from Municipality (145):		
NONE	0	17
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
ENGINEERING FEES FOR 2004 WATER PROJECT	31,060	20
Total (Acct. 183):	31,060	
Clearing Accounts (184):		
NONE	0	21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER TOWER PAINTING COSTS (DOCKET #50-WR-104)	30,358	23
Total (Acct. 186):	30,358	
Payables to Municipality (233):		
SEWER USER FEES BILLED FOR SEWER USE	110,928	24
Total (Acct. 233):	110,928	
Other Deferred Credits (253):		
ACCRUED VACATION	10,919	25
RETIREMENT INCENTIVE	16	26
PUBLIC BENEFITS FUND	2,108	27
Total (Acct. 253):	13,043	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,586,750	4,214,033	0	0	8,800,783	1
Materials and Supplies	24,375	120,863	0	0	145,238	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	1,047,100	1,762,856	0	0	2,809,956	4
Customer Advances for Construction	0	0	0	0	0	5
NONE	0	0	0	0	0	6
Average Net Rate Base	3,564,025	2,572,040	0	0	6,136,065	
Net Operating Income	232,195	153,096	0	0	385,291	7
Net Operating Income as a percent of						
Average Net Rate Base	6.51%	5.95%	N/A	N/A	6.28%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

ELECTRONIC RADIO READ HANDHELDS WERE PURCHASED IN 2003. THE UTILITY PLANS TO UPGRADE METERS, TO INCLUDE THE ELECTRONIC RADIO TRANSMITTERS (ERTS), OVER THE NEXT 4 YEARS. THIS WILL RESULT IN AN INCREASE IN THE PLANT ACCOUNTS FOR METERS, TAXES PAID TO CITY AND DEPRECIATION EXPENSE.

NO LAND OR OTHER MAJOR ACQUISITIONS IN 2003.

2. Leaseholder changes.

NONE

3. Extensions of service.

NO WATER OR ELECTRIC EXTENSIONS IN 2003.

4. Estimated changes in revenues due to rate changes.

WATER RATES HAVE BEEN IN EFFECT SINCE 10/24/01

ELECTRIC RATES HAVE BEEN IN EFFECT SINCE 4/27/99

5. Obligations incurred or assumed, excluding commercial paper.

NO NEW OBLIGATIONS IN 2003

6. Formal proceedings with the Public Service Commission.

NONE IN 2003.

7. Any additional matters.

ALGOMA UTILITIES LOST A LARGE INDUSTRIAL CUSTOMER IN 2002. IN 2003 A SECOND LARGE INDUSTRIAL CUSTOMER SHUT DOWN, THIS IS REFLECTED IN REVENUES.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

General footnotes

INDUSTRIAL CUSTOMER CLOSED PLANT IN 2003, REDUCING REVENUES.

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

PAGE F-8, ACCUMULATED PROVISION FOR DEPRECIATION - ENTRIES FOR OTHER DEBITS ARE RECORDING EXCESS COST OF REMOVAL. PER P.S.C. 2003 GUIDLINES, C.O.R. IN EXCESS OF 10% OF ORIGINAL INSTALL COST WAS TO BE CHARGED TO ACCOUNT #403, DEPRECIATION. BECAUSE THIS SCHEDULE INCLUDES DEPRECIATION AS A DERIVED TOTAL FROM THE INDIVIDUAL OPERATING REVENUE SCHEDULES, DEPRECIATION PULLED TO THE ACCUMULATED PROVISION INCLUDES THE EXCESS C.O.R. WHEN TRYING TO MAKE A "NEGATIVE" CREDIT ADJUSTMENT ON THIS SCHEDULE (TO REDUCE THE DEPRECIATION TO WHAT WAS ACTUALLY BOOKED FOR PLANT), THE SYSTEM ISSUES A WARNING THAT IT SHOULD BE A POSITIVE NUMBER. SO, I ENTERED THE EXCESS C.O.R. AS A DEBIT ADJUSTMENT IN ORDER TO MAKE THE YEAR END ACCUMULATED PROVISION FOR DEPRECIATION COME OUT. THE HELP SCHEDULE DOES NOT LIST THE GUIDLINE ISSUED BY THE P.S.C. OR HOW TO ACCOUNT FOR THIS. THESE INSTRUCTIONS SHOULD BE FOLLOWED IN THE FUTURE. DISCUSSED WITH BRUCE MANTHEY: 3/17/04.

Bonds (Accts. 221 and 222) (Page F-15)

General footnotes

THE WATER REVENUE MORTGAGE BONDS WERE RECLASSED TO ACCOUNT #221 IN 2003, PER P.S.C. REQUEST. IN 2002, THE BONDS WERE REPORTED IN ACCOUNT #223.

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

WATER SYSTEM MORTGAGE REVENUE BONDS WERE RECLASSED TO ACCOUNT #221 IN 2003, PER P.S.C. REQUEST IN 2002.

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

WATER SYSTEM MORTGAGE REVENUE BONDS WERE RECLASSED TO ACCOUNT #221 IN 2003, PER P.S.C. REQUEST IN 2002.

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

AN EDIT CHECK IS REQUESTING A FOOTNOTE FOR WHY INTEREST IS REPORTED IN ACCT#231. THE SCHEDULE REFERENCE SHEET INSTRUCTS THAT ACCT. #231 IS THE APPROPRIATE PLACE TO REPORT INTEREST ON CUSTOMER DEPOSITS. THE NOTES PAYABLE AND LONG TERM DEBT NOTED IN THE EDIT CHECK DO NOT APPLY TO THIS TYPE OF INTEREST. CUSTOMER DEPOSITS ARE IN ACCOUNT #235.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)**General footnotes**

OTHER ACCOUNTS RECEIVABLE - MISCELLANEOUS A/R, ACCT. #143 FOR \$4,445
CONSISTS OF THE FOLLOWING INVOICES:

\$197 - BILLINGS TO CUSTOMERS FOR RECYCLING PROGRAM

\$828 - VARIOUS BILLS FOR MISC. WORK DONE FOR THE CITY

\$232 - BILL FOR DAMAGED UTILITY PLANT

\$1,210 - VARIOUS BILLS FOR OVERHEAD TO UNDERGROUND UPGRADES

\$1,978 - SCHOOL BOOSTER CLUB (PAINTING OF SCHOOL LOGO ON ELEVATED STORAGE
TANK - USDA FUNDING DID NOT ALLOW THE UTILITY TO FUND THIS SPECIAL ITEM).

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

NONE

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

ACCT. #186 DEFERRED DEBITS, AMORTIZATION OF PAINTING COSTS WAS AUTHORIZED BY
P.S.C. DOCKET #50-WR-104, LETTER DATED 8/14/01.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,022,723	279,463	0	0	0	1,302,186	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,022,723	279,463	0	0	0	1,302,186	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	714,114	724,328	1
Total Sales of Water	714,114	724,328	
Other Operating Revenues			
Forfeited Discounts (470)	2,166	1,463	2
Miscellaneous Service Revenues (471)	560	720	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,391	3,194	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	6,117	5,377	
Total Operating Revenues	720,231	729,705	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	17,432	23,429	8
Pumping Expenses (620-633)	23,695	23,603	9
Water Treatment Expenses (640-652)	22,249	27,933	10
Transmission and Distribution Expenses (660-678)	76,770	81,986	11
Customer Accounts Expenses (901-905)	27,215	27,518	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	95,317	94,208	14
Total Operation and Maintenance Expenses	262,678	278,677	
Other Operating Expenses			
Depreciation Expense (403)	117,783	118,783	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	107,575	105,066	17
Total Other Operating Expenses	225,358	223,849	
Total Operating Expenses	488,036	502,526	
NET OPERATING INCOME	232,195	227,179	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	2	182	479	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	182	479	
Metered Sales to General Customers (461)				
Residential	1,364	47,483	305,498	4
Commercial	186	13,652	73,266	5
Industrial	12	11,935	32,659	6
Total Metered Sales to General Customers (461)	1,562	73,070	411,423	
Private Fire Protection Service (462)	16		16,015	7
Public Fire Protection Service (463)	1		267,942	8
Other Sales to Public Authorities (464)	22	3,703	18,255	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,603	76,955	714,114	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	267,942	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	267,942	
Forfeited Discounts (470):		
Customer late payment charges	2,166	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	2,166	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	560	7
Total Miscellaneous Service Revenues (471)	560	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,199	10
Other (specify):		
DEDUCT METER RENTAL	2,192	11
Total Other Water Revenues (474)	3,391	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	12,804	12,190	6
Maintenance of Structures and Improvements (611)	145	2,345	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	4,483	8,894	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	17,432	23,429	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	10,065	9,501	17
Pumping Labor and Expenses (624)	0	0	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	10,620	9,614	22
Maintenance of Structures and Improvements (631)	1,631	1,933	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	1,379	2,555	25
Total Pumping Expenses	23,695	23,603	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	10,657	13,376	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	0	0	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	8,253	8,630	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	3,339	5,927	33
Total Water Treatment Expenses	22,249	27,933	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	0	0	35
Transmission and Distribution Lines Expenses (662)	0	0	36
Meter Expenses (663)	0	0	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	0	0	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	4,449	4,557	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	15,595	20,147	43
Maintenance of Transmission and Distribution Mains (673)	36,692	20,099	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	10,872	19,443	46
Maintenance of Meters (676)	3,319	2,667	47
Maintenance of Hydrants (677)	5,843	15,073	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	76,770	81,986	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	3,146	2,734	51
Customer Records and Collection Expenses (903)	23,697	24,782	52
Uncollectible Accounts (904)	372	2	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	27,215	27,518	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	31,995	29,443	56
Office Supplies and Expenses (921)	3,764	3,818	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	5,466	3,285	59
Property Insurance (924)	1,747	2,464	60
Injuries and Damages (925)	8,878	9,982	61
Employee Pensions and Benefits (926)	35,365	35,736	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	4,118	4,960	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	3,984	4,520	67
Total Administrative and General Expenses	95,317	94,208	
Total Operation and Maintenance Expenses	262,678	278,677	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	CALCULATION PER PSC SCHEDULE W-7	97,968	95,461	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BASED ON JOINT METER FEE CALCULATION	993	953	2
Net property tax equivalent		96,975	94,508	
Social Security	BASED ON HOURS/WAGES	11,075	10,554	3
PSC Remainder Assessment	BASED ON REVENUES	874	493	4
Other (specify): SOCIAL SECURITY TAX CAPITALIZED	BASED ON LABOR HOURS BOOKED TO ACCT. #107	(870)	(489)	5
SOCIAL SECURITY TAX JOINT METER WAGE ALLOCATION	S.S. CHARGED ON JOINT METER FEE WAGES	(479)	0	6
Total tax expense		107,575	105,066	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240348				3
County tax rate	mills		7.847582				4
Local tax rate	mills		9.274574				5
School tax rate	mills		11.065250				6
Voc. school tax rate	mills		1.878152				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.305906				10
Less: state credit	mills		1.478349				11
Net tax rate	mills		28.827557				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.274574				14
Combined School Tax Rate	mills		12.943402				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.217976				17
Total Tax Rate	mills		30.305906				18
Ratio of Local and School Tax to Total	dec.		0.733124				19
Total tax net of state credit	mills		28.827557				20
Net Local and School Tax Rate	mills		21.134163				21
Utility Plant, Jan. 1	\$	5,542,304	5,542,304				22
Materials & Supplies	\$	21,717	21,717				23
Subtotal	\$	5,564,021	5,564,021				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,564,021	5,564,021				26
Assessment Ratio	dec.		0.833125				27
Assessed Value	\$	4,635,525	4,635,525				28
Net Local & School Rate	mills		21.134163				29
Tax Equiv. Computed for Current Year	\$	97,968	97,968				30
Tax Equivalent per 1994 PSC Report	\$	49,531					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	97,968					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	47,744	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	11,321	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	59,065	0	
PUMPING PLANT			
Land and Land Rights (320)	11,010	0	12
Structures and Improvements (321)	346,064	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	248,713	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	6,313	0	20
Total Pumping Plant	612,100	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	8,663	0	22
Water Treatment Equipment (332)	199,517	30,802	23
Total Water Treatment Plant	208,180	30,802	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	47,744	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	11,321	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	59,065	
PUMPING PLANT				
Land and Land Rights (320)	0	0	11,010	12
Structures and Improvements (321)	0	(79,576)	266,488	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	248,713	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	6,313	20
Total Pumping Plant	0	(79,576)	532,524	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	8,663	22
Water Treatment Equipment (332)	29,029	0	201,290	23
Total Water Treatment Plant	29,029	0	209,953	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	24,740	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	773,525	0	26
Transmission and Distribution Mains (343)	2,262,214	89,330	27
Fire Mains (344)	0	0	28
Services (345)	623,343	34,301	29
Meters (346)	120,705	5,256	30
Hydrants (348)	442,503	16,943	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	4,247,030	145,830	
GENERAL PLANT			
Land and Land Rights (389)	4,939	0	33
Structures and Improvements (390)	193,758	0	34
Office Furniture and Equipment (391)	16,410	0	35
Computer Equipment (391.1)	34,522	5,326	36
Transportation Equipment (392)	95,434	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	36,443	0	39
Laboratory Equipment (395)	4,627	0	40
Power Operated Equipment (396)	20,422	0	41
Communication Equipment (397)	9,374	5,694	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	415,929	11,020	
Total utility plant in service directly assignable	5,542,304	187,652	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	5,542,304	187,652	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	24,740	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	(177,870)	595,655	26
Transmission and Distribution Mains (343)	8,385	(520,189)	1,822,970	27
Fire Mains (344)	0	0	0	28
Services (345)	977	(143,336)	513,331	29
Meters (346)	2,738	0	123,223	30
Hydrants (348)	226	(101,752)	357,468	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	12,326	(943,147)	3,437,387	
GENERAL PLANT				
Land and Land Rights (389)	0	0	4,939	33
Structures and Improvements (390)	0	0	193,758	34
Office Furniture and Equipment (391)	0	0	16,410	35
Computer Equipment (391.1)	11,959	0	27,889	36
Transportation Equipment (392)	0	0	95,434	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	36,443	39
Laboratory Equipment (395)	0	0	4,627	40
Power Operated Equipment (396)	0	0	20,422	41
Communication Equipment (397)	0	0	15,068	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	11,959	0	414,990	
Total utility plant in service directly assignable	53,314	(1,022,723)	4,653,919	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	53,314	(1,022,723)	4,653,919	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)		0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)		0	4
Structures and Improvements (311)		0	5
Collecting and Impounding Reservoirs (312)		0	6
Lake, River and Other Intakes (313)		0	7
Wells and Springs (314)		0	8
Infiltration Galleries and Tunnels (315)		0	9
Supply Mains (316)		0	10
Other Water Source Plant (317)		0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)		0	12
Structures and Improvements (321)		0	13
Boiler Plant Equipment (322)		0	14
Other Power Production Equipment (323)		0	15
Steam Pumping Equipment (324)		0	16
Electric Pumping Equipment (325)		0	17
Diesel Pumping Equipment (326)		0	18
Hydraulic Pumping Equipment (327)		0	19
Other Pumping Equipment (328)		0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)		0	21
Structures and Improvements (331)		0	22
Water Treatment Equipment (332)		37,409	23
Total Water Treatment Plant	0	37,409	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	79,576	79,576	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	79,576	79,576	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	37,409	23
Total Water Treatment Plant	0	0	37,409	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)		0	24
Structures and Improvements (341)		0	25
Distribution Reservoirs and Standpipes (342)		0	26
Transmission and Distribution Mains (343)		848	27
Fire Mains (344)		0	28
Services (345)		0	29
Meters (346)		0	30
Hydrants (348)		0	31
Other Transmission and Distribution Plant (349)		0	32
Total Transmission and Distribution Plant	0	848	
GENERAL PLANT			
Land and Land Rights (389)		0	33
Structures and Improvements (390)		0	34
Office Furniture and Equipment (391)		0	35
Computer Equipment (391.1)		0	36
Transportation Equipment (392)		0	37
Stores Equipment (393)		0	38
Tools, Shop and Garage Equipment (394)		0	39
Laboratory Equipment (395)		0	40
Power Operated Equipment (396)		0	41
Communication Equipment (397)		0	42
SCADA Equipment (397.1)		0	43
Miscellaneous Equipment (398)		0	44
Other Tangible Property (399)		0	45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	38,257	
Common Utility Plant Allocated to Water Department		0	46
Total utility plant in service	0	38,257	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	177,870	177,870 26
Transmission and Distribution Mains (343)	2,503	520,189	518,534 27
Fire Mains (344)	0	0	0 28
Services (345)	292	143,336	143,044 29
Meters (346)	0	0	0 30
Hydrants (348)	67	101,752	101,685 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	2,862	943,147	941,133
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	2,862	1,022,723	1,058,118
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	2,862	1,022,723	1,058,118

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	47,744	2.90%	0	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	2,784	1.80%	204	6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	50,528		204	
PUMPING PLANT				
Structures and Improvements (321)	74,513	3.20%	9,801	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	117,316	4.40%	10,943	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	6,313	4.40%	0	15
Total Pumping Plant	198,142		20,744	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,504	3.20%	277	16
Water Treatment Equipment (332)	126,283	3.30%	6,613	17
Total Water Treatment Plant	127,787		6,890	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%	0	18
Distribution Reservoirs and Standpipes (342)	125,835	1.90%	13,007	19
Transmission and Distribution Mains (343)	105,716	1.30%	26,554	20
Fire Mains (344)	0	0.00%		21
Services (345)	84,913	2.90%	16,482	22
Meters (346)	80,663	5.50%	6,708	23
Hydrants (348)	25,135	2.20%	8,800	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				47,744	4
315	0				0	5
316	0				2,988	6
317	0				0	7
	0	0	0	0	50,732	
321	0				84,314	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0				128,259	12
326	0				0	13
327	0				0	14
328	0				6,313	15
	0	0	0	0	218,886	
331	0				1,781	16
332	29,029	2,903			100,964	17
	29,029	2,903	0	0	102,745	
341	0				0	18
342	0				138,842	19
343	8,385	325			123,560	20
344	0				0	21
345	977	308			100,110	22
346	2,738				84,633	23
348	226	325			33,384	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	422,262		71,551	
GENERAL PLANT				
Structures and Improvements (390)	49,976	2.90%	5,619	26
Office Furniture and Equipment (391)	10,183	5.80%	952	27
Computer Equipment (391.1)	34,522	20.00%	3,273	28
Transportation Equipment (392)	65,659	10.50%	8,549	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	36,443	5.80%	0	31
Laboratory Equipment (395)	2,747	5.80%	268	32
Power Operated Equipment (396)	10,309	7.50%	1,532	33
Communication Equipment (397)	6,777	9.20%	1,124	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	216,616		21,317	
Total accum. prov. directly assignable	1,015,335		120,706	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,015,335		120,706	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349	0				0	25
	12,326	958	0	0	480,529	
390	0				55,595	26
391	0				11,135	27
391.1	11,959				25,836	28
392	0				74,208	29
393	0				0	30
394	0				36,443	31
395	0				3,015	32
396	0				11,841	33
397	0				7,901	34
397.1					0	35
398					0	36
399					0	37
	11,959	0	0	0	225,974	
	53,314	3,861	0	0	1,078,866	
	0				0	38
	53,314	3,861	0	0	1,078,866	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)		3.20%	2,546	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>2,546</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)		3.30%	617	17
Total Water Treatment Plant	<u>0</u>		<u>617</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)		1.90%	3,380	19
Transmission and Distribution Mains (343)		1.30%	6,752	20
Fire Mains (344)				21
Services (345)		2.90%	4,152	22
Meters (346)				23
Hydrants (348)		2.20%	2,238	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				0	4
315	0				0	5
316	0				0	6
317	0				0	7
	0	0	0	0	0	
321	0			17,134	19,680	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0				0	12
326	0				0	13
327	0				0	14
328	0				0	15
	0	0	0	17,134	19,680	
331	0				0	16
332	0			0	617	17
	0	0	0	0	617	
341	0				0	18
342	0			28,935	32,315	19
343	2,503	97		24,309	28,461	20
344	0				0	21
345	292	92		19,525	23,293	22
346	0				0	23
348	67	97		5,780	7,854	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>16,522</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>19,685</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>19,685</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349	0				0	25
	<u>2,862</u>	<u>286</u>	<u>0</u>	<u>78,549</u>	<u>91,923</u>	
390	0				0	26
391	0				0	27
391.1	0				0	28
392	0				0	29
393	0				0	30
394	0				0	31
395	0				0	32
396	0				0	33
397	0				0	34
397.1	0				0	35
398	0				0	36
399	0				0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>2,862</u>	<u>286</u>	<u>0</u>	<u>95,683</u>	<u>112,220</u>	
	0				0	38
	<u>2,862</u>	<u>286</u>	<u>0</u>	<u>95,683</u>	<u>112,220</u>	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	7,942	7,942	1
February	0	0	8,126	8,126	2
March	0	0	8,592	8,592	3
April	0	0	8,143	8,143	4
May	0	0	8,143	8,143	5
June	0	0	8,681	8,681	6
July	0	0	8,793	8,793	7
August	0	0	8,777	8,777	8
September	0	0	8,014	8,014	9
October	0	0	8,311	8,311	10
November	0	0	6,676	6,676	11
December	0	0	7,109	7,109	12
Total annual pumpage	0	0	97,307	97,307	
Less: Water sold				76,955	13
Volume pumped but not sold				20,352	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				7,796	16
Volume related to equipment/system malfunction				4,925	17
Non-utility volume NOT included in water sales				328	18
Total volume not sold but accounted for				13,049	19
Volume pumped but unaccounted for				7,303	20
Percent of water lost				8%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				501	23
Date of maximum: 1/31/2003					24
Cause of maximum:					25
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				125	26
Date of minimum: 11/11/2003					27
Total KWH used for pumping for the year				213,732	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
LAKE STREET	1	1,334	5	432,000	Yes	1
STEELE STREET/ PARKWAY	2	480	10	216,000	Yes	2
PERRY STREET	3	504	10	560,000	Yes	3
BUCHANAN STREET/NAVARINO	5	475	12	540,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	LAKE STREET STEELE/PARKWAY AVENUE		PERRY STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	SIMMONS	SIMMONS	5
Year Installed	1977	1997	1960	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	150	370	8
Pump Motor or Standby Engine Mfr	HITACHI	US MOTORS	GE	9
Year Installed	1997	1977	1960	10
Type	ELECTRIC	OTHER	OTHER	11
Horsepower	40	40	25	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 5			14
Location	BUCHANAN			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	SIMMONS			18
Year Installed	1974			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	520			21
Pump Motor or Standby Engine Mfr	GE			22
Year Installed	1974			23
Type	OTHER			24
Horsepower	30			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GREENFIELD AVENUE	RABAS STREET	WELL #1,2,3 & 5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	2001	1981		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	124	135		10
				11
Total capacity in gallons (actual)	300,000	300,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	11,509	2	2	0	11,509
P	D	6.000	59,520	0	1,277	0	58,243
M	D	8.000	24,635	0	0	0	24,635
P	D	8.000	17,393	1,277	0	0	18,670
M	D	10.000	18,275	0	0	0	18,275
P	D	10.000	5,329	0	0	0	5,329
P	D	12.000	2,473	0	0	0	2,473
Total Within Municipality			139,134	1,279	1,279	0	139,134
Total Utility			139,134	1,279	1,279	0	139,134

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	240	0	16	0	224	7	1
M	0.750	834	0	8	0	826		2
M	1.000	583	25	0	0	608	93	3
M	1.250	18	0	0	0	18		4
M	1.500	29	0	0	0	29		5
M	2.000	4	0	0	0	4		6
M	4.000	8	0	0	0	8		7
M	6.000	2	0	0	0	2		8
Total Utility		1,718	25	24	0	1,719	100	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,528	48	48	4	1,532	22	1
1.000	58	0	5	0	53	7	2
1.250	10	0	1	0	9	0	3
1.500	19	0	0	0	19	0	4
2.000	12	0	0	0	12	0	5
3.000	6	0	0	0	6	0	6
4.000	2	0	0	0	2	0	7
6.000	3	0	0	0	3	0	8
Total:	1,638	48	54	4	1,636	29	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,337	131	5	8	0	51	1,532	1
1.000	15	23	3	6	0	6	53	2
1.250	0	8	1	0	0	0	9	3
1.500	0	15	0	2	1	1	19	4
2.000	0	8	1	2	0	1	12	5
3.000	0	1	0	4	0	1	6	6
4.000	0	0	1	0	1	0	2	7
6.000	0	0	0	0	3	0	3	8
Total:	1,352	186	11	22	5	60	1,636	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1	0	0	0	1	1
Within Municipality	234	3	3	0	234	2
Total Fire Hydrants	235	3	3	0	235	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	235
Number of distribution system valves end of year:	553
Number of distribution valves operated during year:	553

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

DEPRECIATION EXPENSE INCLUDES THE EXCESS COST OF REMOVAL AS INSTRUCTED PER 2003 GUIDELINES. 2003 C.O.R. EXCEEDED THE 10% ORIGINAL INSTALL COST BY \$10,360. THIS GUIDELINE IS NOT INCLUDED IN THE HELP SCREEN. PLEASE INCLUDE IN FUTURE VERSIONS.

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

IN 2002 A LARGE INDUSTRIAL CUSTOMER CLOSED ITS PLANT. IN 2003 A SECOND LARGE INDUSTRIAL CUSTOMER CLOSED OPERATIONS. THIS IS REFLECTED IN THE REVENUES.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCT. #673 INCREASED DUE TO MAIN BREAKS MORE THAN DOUBLING IN 2003 FROM 2002.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

NOTE 1 OF 3:

ACCT. #332, WATER TREATMENT PLANT - RETIREMENTS WERE NON CONTRIBUTED PLANT. CONTRIBUTED PLANT FOR #332 WAS ADDED IN 2003.

NOTE 2 OF 3:

THE ADDITIONS ARE ALSO PARTIALLY IN CONTRIBUTED PLANT. FEDERAL GRANT MONEY COVERED A PORTION OF THIS PROJECT IN 2003.

NOTE 3 OF 3:

#332, WATER TREATMENT PLANT RETIREMENTS EXCEED 5% OF BEGINNING BALANCE. THIS RETIREMENT WAS FOR A SOFTENER AT ONE OF THE WELLS. RETIREMENT COST IS THE ACTUAL ORIGINAL INSTALL COST.

If Adjustments for any account are nonzero, please explain.

ALL ADJUSTMENTS MADE TO PLANT ACCOUNTS WERE TO RECLASSIFY CONTRIBUTED PLANT PER THE P.S.C.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

ALL ADJUSTMENTS ARE THE RECORDING OF CONTRIBUTED PLANT, RECLASSED FROM NON CONTRIBUTED PLANT, PER PSC.

CONTRIBUTED PLANT ADJUSTMENTS: BEGINNING BALANCES WERE CALCULATED BY PERCENTAGE OF CONTRIBUTED PLANT TO TOTAL PLANT. THIS SAME PERCENTAGE WAS APPLIED TO PRE-2003 PLANT RETIREMENTS.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

General footnotes

ALL ADJUSTMENTS ARE DUE TO CONTRIBUTED PLANT BEING RECLASSIFIED FROM NON CONTRIBUTED PLANT AND ESTABLISHING ACCUMULATED DEPRECIATION.

BEGINNING BALANCES WERE DETERMINED BY DIVIDING THE TOTAL OF THE ACCUMULATED PROVISION FOR DEPRECIATION OF THE INDIVIDUAL PLANT ACCOUNTS BY THE TOTAL OF THE INDIVIDUAL PLANT ACCOUNT BALANCES.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

ALL OF THE WATER MAIN ADDED WAS PAID FOR WITH UTILITY FUNDS. THE UTILITY REPLACED THE MAINS, SERVICES AND HYDRANTS IN A FEW AREAS THAT HAD IRON BACTERIA PROBLEMS, RESULTING IN POOR WATER QUALITY.

Water Services (Page W-22)

General footnotes

ALL OF THE NEW SERVICES WERE PAID FOR WITH UTILITY FUNDS. THE UTILITY REPLACED THE MAINS, SERVICES AND HYDRANTS IN A FEW AREAS THAT HAD IRON BACTERIA PROBLEMS, RESULTING IN POOR WATER QUALITY.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ALL OF THE NEW SERVICES WERE PAID FOR WITH UTILITY FUNDS.

Meters (Page W-23)

General footnotes

Explain all reported adjustments.

METER ADJUSTMENTS OF 4 WERE RECLASSIFICATIONS TO CORRECT PROPERTY RECORDS

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,494,835	2,611,234	1
Total Sales of Electricity	2,494,835	2,611,234	
Other Operating Revenues			
Forfeited Discounts (450)	5,184	4,718	2
Miscellaneous Service Revenues (451)	413	406	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	16,292	15,818	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	787	709	7
Total Other Operating Revenues	22,676	21,651	
Total Operating Revenues	2,517,511	2,632,885	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	1,776,136	1,847,771	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	127,433	123,013	10
Customer Accounts Expenses (901-905)	71,431	71,183	11
Sales Expenses (911-916)	455	302	12
Administrative and General Expenses (920-932)	148,696	120,670	13
Total Operation and Maintenance Expenses	2,124,151	2,162,939	
Other Expenses			
Depreciation Expense (403)	139,819	133,229	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	100,445	95,678	16
Total Other Expenses	240,264	228,907	
Total Operating Expenses	2,364,415	2,391,846	
NET OPERATING INCOME	153,096	241,039	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,184	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	5,184	
Miscellaneous Service Revenues (451):		
RECONNECTION FEES	413	3
Total Miscellaneous Service Revenues (451)	413	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT FEES CHARGED TO TELEPHONE AND CABLE COMPANIES	16,292	5
Total Rent from Electric Property (454)	16,292	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NSF CHECK CHARGES AND SALES TAX DISCOUNTS	787	7
Total Other Electric Revenues (456)	787	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0	0	1
Fuel (501)	0	0	2
Steam Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	0	0	6
Miscellaneous Steam Power Expenses (506)	0	0	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	0	0	9
Maintenance of Structures (511)	0	0	10
Maintenance of Boiler Plant (512)	0	0	11
Maintenance of Electric Plant (513)	0	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	0	13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	0	0	25
Fuel (547)	0	0	26
Generation Expenses (548)	0	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	0	0	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	0	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	1,776,136	1,847,771	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	1,776,136	1,847,771	
Total Power Production Expenses	1,776,136	1,847,771	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	0	0	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	0	0	51
Station Expenses (582)	0	0	52
Overhead Line Expenses (583)	0	0	53
Underground Line Expenses (584)	0	0	54
Street Lighting and Signal System Expenses (585)	0	0	55
Meter Expenses (586)	0	0	56
Customer Installations Expenses (587)	0	0	57
Miscellaneous Distribution Expenses (588)	0	0	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	0	0	60
Maintenance of Structures (591)	1,725	716	61
Maintenance of Station Equipment (592)	23,113	28,890	62
Maintenance of Overhead Lines (593)	69,706	61,386	63
Maintenance of Underground Lines (594)	5,326	10,711	64
Maintenance of Line Transformers (595)	8,935	4,478	65
Maintenance of Street Lighting and Signal Systems (596)	8,959	8,343	66
Maintenance of Meters (597)	1,198	5,116	67
Maintenance of Miscellaneous Distribution Plant (598)	8,471	3,373	68
Total Distribution Expenses	127,433	123,013	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	8,665	8,735	70
Customer Records and Collection Expenses (903)	62,187	62,442	71
Uncollectible Accounts (904)	579	6	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	71,431	71,183	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	455	302	75
Advertising Expenses (913)	0	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	455	302	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	30,949	23,045	78
Office Supplies and Expenses (921)	6,115	6,645	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	6,055	5,524	81
Property Insurance (924)	5,842	3,696	82
Injuries and Damages (925)	20,290	20,944	83
Employee Pensions and Benefits (926)	55,105	36,378	84
Regulatory Commission Expenses (928)	0	0	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	12,303	13,303	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	12,037	11,135	89
Total Administrative and General Expenses	148,696	120,670	
Total Operation and Maintenance Expenses	2,124,151	2,162,939	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	BASED ON PSC SCHEDULE E-5	79,246	79,246	1
Social Security	BASED ON HOURS/WAGES	21,351	19,217	2
Wisconsin Gross Receipts Tax	ACTUAL-FROM STATE OF WI	1,008	922	3
PSC Remainder Assessment	BASED ON REVENUES	3,098	2,586	4
Other (specify): SOCIAL SECURITY TAX CAPITALIZED	BASED ON LABOR/HOURS BOOKED TO ACCT. #107	(4,258)	(6,293)	5
Total tax expense		100,445	95,678	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240348				3
County tax rate	mills		7.847582				4
Local tax rate	mills		9.274574				5
School tax rate	mills		11.065250				6
Voc. school tax rate	mills		1.878152				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.305906				10
Less: state credit	mills		1.478349				11
Net tax rate	mills		28.827557				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.274574				14
Combined School Tax Rate	mills		12.943402				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.217976				17
Total Tax Rate	mills		30.305906				18
Ratio of Local and School Tax to Total	dec.		0.733124				19
Total tax net of state credit	mills		28.827557				20
Net Local and School Tax Rate	mills		21.134163				21
Utility Plant, Jan. 1	\$	4,397,151	4,397,151				22
Materials & Supplies	\$	128,987	128,987				23
Subtotal	\$	4,526,138	4,526,138				24
Less: Plant Outside Limits	\$	39,851	39,851				25
Taxable Assets	\$	4,486,287	4,486,287				26
Assessment Ratio	dec.		0.833125				27
Assessed Value	\$	3,737,638	3,737,638				28
Net Local & School Rate	mills		21.134163				29
Tax Equiv. Computed for Current Year	\$	78,992	78,992				30
Tax Equivalent per 1994 PSC Report	\$	79,246					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	79,246					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
Total Other Production Plant	0	0	0	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	17,159	0	34
Structures and Improvements (361)	4,655	0	35
Station Equipment (362)	1,050,524	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	338,375	24,961	38
Overhead Conductors and Devices (365)	673,859	48,137	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	303,206	23,281	41
Line Transformers (368)	177,242	4,475	42
Services (369)	254,784	19,911	43
Meters (370)	122,185	7,497	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	118,679	10,496	47
Total Distribution Plant	3,060,668	138,758	
GENERAL PLANT			
Land and Land Rights (389)	58,180	0	48
Structures and Improvements (390)	810,473	0	49
Office Furniture and Equipment (391)	43,493	0	50
Computer Equipment (391.1)	42,531	7,739	51
Transportation Equipment (392)	269,779	113,078	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	25,910	0	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)	0	0	0	25
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	17,159	34
Structures and Improvements (361)	0	0	4,655	35
Station Equipment (362)	0	0	1,050,524	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	2,005	(74,635)	286,696	38
Overhead Conductors and Devices (365)	2,710	(148,631)	570,655	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	0	0	326,487	41
Line Transformers (368)	430	0	181,287	42
Services (369)	591	(56,197)	217,907	43
Meters (370)	665	(193)	128,824	44
Installations on Customers' Premises (371)	0	0	0	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	621	0	128,554	47
Total Distribution Plant	7,022	(279,656)	2,912,748	
GENERAL PLANT				
Land and Land Rights (389)	0	0	58,180	48
Structures and Improvements (390)	0	0	810,473	49
Office Furniture and Equipment (391)	0	0	43,493	50
Computer Equipment (391.1)	13,916	0	36,354	51
Transportation Equipment (392)	53,000	0	329,857	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	25,910	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	2,804	0	55
Power Operated Equipment (396)	71,781	0	56
Communication Equipment (397)	11,532	7,246	57
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	1,336,483	128,063	
Total utility plant in service directly assignable	4,397,151	266,821	
 Common Utility Plant Allocated to Electric Department	 0	 0	 60
 Total utility plant in service	 4,397,151	 266,821	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Laboratory Equipment (395)	0	0	2,804	55
Power Operated Equipment (396)	0	0	71,781	56
Communication Equipment (397)	0	0	18,778	57
Miscellaneous Equipment (398)	0	0	0	58
Other Tangible Property (399)	0	0	0	59
Total General Plant	66,916	0	1,397,630	
Total utility plant in service directly assignable	73,938	(279,656)	4,310,378	
Common Utility Plant Allocated to Electric Department	0	0	0	60
Total utility plant in service	73,938	(279,656)	4,310,378	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)		0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)		0	4
Structures and Improvements (311)		0	5
Boiler Plant Equipment (312)		0	6
Engines and Engine Driven Generators (313)		0	7
Turbogenerator Units (314)		0	8
Accessory Electric Equipment (315)		0	9
Miscellaneous Power Plant Equipment (316)		0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)		0	11
Structures and Improvements (331)		0	12
Reservoirs, Dams and Waterways (332)		0	13
Water Wheels, Turbines and Generators (333)		0	14
Accessory Electric Equipment (334)		0	15
Miscellaneous Power Plant Equipment (335)		0	16
Roads, Railroads and Bridges (336)		0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)		0	18
Structures and Improvements (341)		0	19
Fuel Holders, Producers and Accessories (342)		0	20
Prime Movers (343)		0	21
Generators (344)		0	22
Accessory Electric Equipment (345)		0	23
Miscellaneous Power Plant Equipment (346)		0	24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
Total Other Production Plant	0	0	0	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)		0	25
Structures and Improvements (352)		0	26
Station Equipment (353)		0	27
Towers and Fixtures (354)		0	28
Poles and Fixtures (355)		0	29
Overhead Conductors and Devices (356)		0	30
Underground Conduit (357)		0	31
Underground Conductors and Devices (358)		0	32
Roads and Trails (359)		0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)		0	34
Structures and Improvements (361)		0	35
Station Equipment (362)		0	36
Storage Battery Equipment (363)		0	37
Poles, Towers and Fixtures (364)		0	38
Overhead Conductors and Devices (365)		0	39
Underground Conduit (366)		0	40
Underground Conductors and Devices (367)		0	41
Line Transformers (368)		0	42
Services (369)		3,149	43
Meters (370)		0	44
Installations on Customers' Premises (371)		0	45
Leased Property on Customers' Premises (372)		0	46
Street Lighting and Signal Systems (373)		0	47
Total Distribution Plant	0	3,149	
GENERAL PLANT			
Land and Land Rights (389)		0	48
Structures and Improvements (390)		0	49
Office Furniture and Equipment (391)		0	50
Computer Equipment (391.1)		0	51
Transportation Equipment (392)		0	52
Stores Equipment (393)		0	53
Tools, Shop and Garage Equipment (394)		0	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	0 25
Structures and Improvements (352)	0	0	0 26
Station Equipment (353)	0	0	0 27
Towers and Fixtures (354)	0	0	0 28
Poles and Fixtures (355)	0	0	0 29
Overhead Conductors and Devices (356)	0	0	0 30
Underground Conduit (357)	0	0	0 31
Underground Conductors and Devices (358)	0	0	0 32
Roads and Trails (359)	0	0	0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	0 34
Structures and Improvements (361)	0	0	0 35
Station Equipment (362)	0	0	0 36
Storage Battery Equipment (363)	0	0	0 37
Poles, Towers and Fixtures (364)	500	74,635	74,135 38
Overhead Conductors and Devices (365)	685	148,631	147,946 39
Underground Conduit (366)	0	0	0 40
Underground Conductors and Devices (367)	0	0	0 41
Line Transformers (368)	0	0	0 42
Services (369)	167	56,197	59,179 43
Meters (370)	0	0	0 44
Installations on Customers' Premises (371)	0	0	0 45
Leased Property on Customers' Premises (372)	0	0	0 46
Street Lighting and Signal Systems (373)	0	0	0 47
Total Distribution Plant	1,352	279,463	281,260
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 48
Structures and Improvements (390)	0	0	0 49
Office Furniture and Equipment (391)	0	0	0 50
Computer Equipment (391.1)	0	0	0 51
Transportation Equipment (392)	0	0	0 52
Stores Equipment (393)	0	0	0 53
Tools, Shop and Garage Equipment (394)	0	0	0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)		0	55
Power Operated Equipment (396)		0	56
Communication Equipment (397)		0	57
Miscellaneous Equipment (398)		0	58
Other Tangible Property (399)		0	59
Total General Plant	0	0	
Total utility plant in service directly assignable	0	3,149	
Common Utility Plant Allocated to Electric Department		0	60
Total utility plant in service	0	3,149	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)	0	0	0 55
Power Operated Equipment (396)	0	0	0 56
Communication Equipment (397)	0	0	0 57
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,352	279,463	281,260
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	1,352	279,463	281,260

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311	0				0 1
312	0				0 2
313	0				0 3
314	0				0 4
315	0				0 5
316	0				0 6
	0	0	0	0	0
331	0				0 7
332	0				0 8
333	0				0 9
334	0				0 10
335	0				0 11
336	0				0 12
	0	0	0	0	0
341	0				0 13
342	0				0 14
343	0				0 15
344	0				0 16
345	0				0 17
346	0				0 18
	0	0	0	0	0
352	0				0 19
353	0				0 20
354	0				0 21
355	0				0 22
356	0				0 23
357	0				0 24
358	0				0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,692	2.90%	135	27
Station Equipment (362)	339,104	3.10%	32,566	28
Storage Battery Equipment (363)	0	0.00%	0	29
Poles, Towers and Fixtures (364)	174,053	3.90%	12,189	30
Overhead Conductors and Devices (365)	133,139	3.20%	19,912	31
Underground Conduit (366)	0	0.00%	0	32
Underground Conductors and Devices (367)	110,380	3.30%	10,390	33
Line Transformers (368)	129,527	3.20%	5,684	34
Services (369)	130,240	4.40%	10,399	35
Meters (370)	62,599	3.60%	4,518	36
Installations on Customers' Premises (371)	0	0.00%	0	37
Leased Property on Customers' Premises (372)	0	0.00%	0	38
Street Lighting and Signal Systems (373)	108,269	4.10%	5,068	39
Total Distribution Plant	1,189,003		100,861	
GENERAL PLANT				
Structures and Improvements (390)	195,025	2.50%	20,262	40
Office Furniture and Equipment (391)	28,793	5.40%	2,349	41
Computer Equipment (391.1)	41,623	14.30%	5,640	42
Transportation Equipment (392)	154,263	15.00%	39,845	43
Stores Equipment (393)	0	0.00%	0	44
Tools, Shop and Garage Equipment (394)	20,185	5.00%	1,296	45
Laboratory Equipment (395)	2,804	5.00%	0	46
Power Operated Equipment (396)	67,407	15.00%	2,550	47
Communication Equipment (397)	5,703	6.70%	1,015	48
Miscellaneous Equipment (398)	0	0.00%	0	49
Other Tangible Property (399)	0	0.00%	0	50
Total General Plant	515,803		72,957	
Total accum. prov. directly assignable	1,704,806		173,818	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359	0				0	26
	0	0	0	0	0	
361	0				1,827	27
362	0				371,670	28
363	0				0	29
364	2,005	451	339		184,125	30
365	2,710	68	2,271		152,544	31
366	0				0	32
367	0				120,770	33
368	430				134,781	34
369	591	29			140,019	35
370	665				66,452	36
371	0				0	37
372	0				0	38
373	621	37	246		112,925	39
	7,022	585	2,856	0	1,285,113	
390	0				215,287	40
391	0				31,142	41
391.1	13,916		250		33,597	42
392	53,000		13,700		154,808	43
393	0				0	44
394	0				21,481	45
395	0				2,804	46
396	0				69,957	47
397	0				6,718	48
398	0				0	49
399	0				0	50
	66,916	0	13,950	0	535,794	
	73,938	585	16,806	0	1,820,907	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		0 51
Total accum. prov. for depreciation	<u>1,704,806</u>		<u>173,818</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
	0				0 51
	<u>73,938</u>	<u>585</u>	<u>16,806</u>	<u>0</u>	<u>1,820,907</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
Total Steam Production Plant	<u>0</u>		<u>0</u>
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
Total Hydraulic Production Plant	<u>0</u>		<u>0</u>
OTHER PRODUCTION PLANT			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
Total Other Production Plant	<u>0</u>		<u>0</u>
TRANSMISSION PLANT			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311	0				0 1
312	0				0 2
313	0				0 3
314	0				0 4
315	0				0 5
316	0				0 6
	0	0	0	0	0
331	0				0 7
332	0				0 8
333	0				0 9
334	0				0 10
335	0				0 11
336	0				0 12
	0	0	0	0	0
341	0				0 13
342	0				0 14
343	0				0 15
344	0				0 16
345	0				0 17
346	0				0 18
	0	0	0	0	0
352	0				0 19
353	0				0 20
354	0				0 21
355	0				0 22
356	0				0 23
357	0				0 24
358	0				0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		3.90%	2,901	30
Overhead Conductors and Devices (365)		3.20%	4,745	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)				33
Line Transformers (368)				34
Services (369)		4.40%	2,538	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)				39
Total Distribution Plant	<u>0</u>		<u>10,184</u>	
GENERAL PLANT				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	<u>0</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>10,184</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359	0				0	26
	0	0	0	0	0	
361	0				0	27
362	0				0	28
363	0				0	29
364	500	117	96	38,390	40,770	30
365	685	15	643	29,366	34,054	31
366	0				0	32
367	0				0	33
368	0				0	34
369	167	8		28,727	31,090	35
370	0				0	36
371	0				0	37
372	0				0	38
373	0				0	39
	1,352	140	739	96,483	105,914	
390	0				0	40
391	0				0	41
391.1	0				0	42
392	0				0	43
393	0				0	44
394	0				0	45
395	0				0	46
396	0				0	47
397	0				0	48
398	0				0	49
399	0				0	50
	0	0	0	0	0	
	1,352	140	739	96,483	105,914	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC **--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>10,184</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
	0				0 51
	<u>1,352</u>	<u>140</u>	<u>739</u>	<u>96,483</u>	<u>105,914</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	23.28	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
NONE	0.00	0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	2.07	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE	0.00	0.00	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE	0.00	0.00	13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	57	12
Total	57	13
Total customers on rural lines at end of year	57	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month		kW	Day	Date	Time Beginning	(kWh)
(a)		(b)	of Week	(MM/DD/YYYY)	(HH:MM)	(000's)
			(c)	(d)	(e)	(f)
January	01	7,464	Monday	01/27/2003	11:00	3,758
February	02	7,615	Tuesday	02/11/2003	11:00	3,393
March	03	7,226	Monday	03/10/2003	11:00	3,598
April	04	7,149	Thursday	04/03/2003	11:00	3,298
May	05	6,938	Monday	05/05/2003	11:00	3,245
June	06	7,315	Wednesday	06/25/2003	14:00	3,342
July	07	7,360	Tuesday	07/29/2003	15:00	3,686
August	08	8,286	Monday	08/25/2003	15:00	3,918
September	09	7,411	Tuesday	09/09/2003	11:00	3,437
October	10	6,871	Wednesday	10/08/2003	12:00	3,432
November	11	6,799	Monday	11/03/2003	11:00	3,185
December	12	6,924	Monday	12/15/2003	11:00	3,597
Total		87,358				41,889

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam		0	1
Nuclear Steam		0	2
Hydraulic		0	3
Internal Combustion Turbine		0	4
Internal Combustion Reciprocating		0	5
Non-Conventional (wind, photovoltaic, etc.)		0	6
Total Generation		0	7
Purchases		41,889	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	0	11
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	0	14
Total Source of Energy		41,889	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		39,740	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		94	22
Total Used by Company		94	23
Total Sold and Used		39,834	24
Energy Losses:			25
Transmission Losses (if applicable)		0	26
Distribution Losses		2,055	27
Total Energy Losses		2,055	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.9058%	29
Total Disposition of Energy		41,889	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SERVICE	RG-1	1,632	11,585	1
Total Sales for Residential Sales		1,632	11,585	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	7	4,531	2
LARGE POWER TIME OF DAY SERVICE	CP-2	3	2,834	3
INDUSTRIAL POWER TIME OF DAY SERVICE	CP-3	2	12,561	4
GENERAL SERVICE	GS-1	305	4,417	5
INTERIM LARGE GENERAL SERVICE	GS-2	23	3,323	6
CONTROLLED INTERDEPARTMENTAL SERVICE	MP-1	1	214	7
Total Sales for Commercial & Industrial		341	27,880	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1	5	275	8
Total Sales for Public Street & Highway Lighting		5	275	
Sales for Resale				
NONE		0	0	9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,978	39,740	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	766,511	61,779	828,290	1
0	0	766,511	61,779	828,290	
12,826	10,468	219,109	24,141	243,250	2
14,639	12,058	174,805	15,058	189,863	3
35,514	33,264	580,719	67,813	648,532	4
0	0	298,045	23,689	321,734	5
0	0	197,970	17,757	215,727	6
0	0	8,784	1,122	9,906	7
62,979	55,790	1,479,432	149,580	1,629,012	
0	0	36,064	1,469	37,533	8
0	0	36,064	1,469	37,533	
0	0	0	0	0	9
0	0	0	0	0	
62,979	55,790	2,282,007	212,828	2,494,835	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(a)	(b)	(c)			
Name of Vendor			WPPI			1	
Point of Delivery			ALGOMA			2	
Type of Power Purchased (firm, dump, etc.)			FIRM			3	
Voltage at Which Delivered			69000			4	
Point of Metering			ALGOMA			5	
Total of 12 Monthly Maximum Demands -- kW			87,358			6	
Average load factor			65.6862%			7	
Total Cost of Purchased Power			1,783,244			8	
Average cost per kWh			0.0426			9	
On-Peak Hours (if applicable)			0700-2100			10	
Monthly purchases --- kWh (000):			On-peak	Off-peak	On-peak	Off-peak	11
	January		1,921	1,836			12
	February		1,728	1,665			13
	March		1,770	1,828			14
	April		1,752	1,547			15
	May		1,644	1,601			16
	June		1,740	1,601			17
	July		1,902	1,784			18
	August		1,982	1,936			19
	September		1,788	1,650			20
	October		1,853	1,579			21
	November		1,501	1,684			22
	December		1,829	1,768			23
	Total kWh (000)		21,410	20,479			24
							25
							26
							27
			(d)		(e)		28
Name of Vendor							29
Point of Delivery							30
Voltage at Which Delivered							31
Point of Metering							32
Type of Power Purchased (firm, dump, etc.)							33
Total of 12 Monthly Maximum Demands -- kW							34
Average load factor							35
Total Cost of Purchased Power							36
Average cost per kWh							37
On-Peak Hours (if applicable)							38
Monthly purchases --- kWh (000):			On-peak	Off-peak	On-peak	Off-peak	39
	January						40
	February						41
	March						42
	April						43
	May						44
	June						45
	July						46
	August						47
	September						48
	October						49
	November						50
	December						51
	Total kWh (000)						52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------------	----------------------------	----------------------------	----------------------------	----------------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	NORTH	SOUTH				1
Voltage--High Side	69	69				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	10	10				5
Number of Spare Transformers on Hand	1	0				6
15-Minute Maximum Demand in kW	4,709	3,763				7
Dt and Hr of Such Maximum Demand	08/06/2003	08/21/2003				8
	15:00	12:00				9
Kwh Output	23,978	17,911				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,058	603	24,499	1
Acquired during year	71	0	0	2
Total	2,129	603	24,499	3
Retired during year	32	7	126	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	2,097	596	24,373	6
Number end of year accounted for as follows:				7
In customers' use	1,960	527	20,970	8
In utility's use	9	14	365	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	4			11
In stock	124	55	3,038	12
Total end of year	2,097	596	24,373	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	210	100,152	1
Sodium Vapor	200	25	23,966	2
Total		235	124,118	
Ornamental				
Metal Halide/Halogen	100	12	6,502	3
Sodium Vapor	100	98	46,973	4
Sodium Vapor	250	70	87,984	5
Total		180	141,459	
Other				
Other	150	1	9,027	6
Total		1	9,027	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

General footnotes

DEPRECIATION EXPENSE INCLUDES THE EXCESS COST OF REMOVAL AS INSTRUCTED PER 2003 P.S.C. GUIDELINES. 2003 C.O.R. EXCEEDED THE 10% ORIGINAL INSTALL COST BY \$8396. THE HELP SCREEN DOES NOT INCLUDE THIS P.S.C. GUIDELINE. PLEASE INCLUDE IN FUTURE VERSION, HOW TO ACCOMODATE THIS GUIDLINE.

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCOUNT 555, PURCHASED POWER, DECREASED DUE TO LARGE POWER CUSTOMER CLOSING PLANT IN 2003.

ACCOUNT #926, EMPLOYEE BENEFITS INCREASED DUE TO TWO LINEMEN ATTENDING LINEMAN SCHOOL. ALSO, ALL OF THE LINEMEN ATTENDING SEVERAL TRAINING COURSES.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

General footnotes

PLANT ADDITION OVER \$100,000, ACCOUNT #392 TRANSPORTATION EQUIPMENT. PURCHASED A NEW BUCKET TRUCK.

If Adjustments for any account are nonzero, please explain.

ALL ADJUSTMENTS ARE RECLASSING CONTRIBUTED PLANT OUT OF NON CONTRIBUTED PLANT PER P.S.C.

ADJUSTMENT FOR METER WAS A PRICE ADJUSTMENT ON A METER THAT WAS PREVIOUSLY CAPITALIZED.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

ALL ADJUSTMENTS ARE THE RECORDING OF CONTRIBUTED PLANT, RECLASSED FROM NON CONTRIBUTED PLAN, PER P.S.C.

CONTRIBUTED PLANT ADJUSTMENTS: BEGINNING BALANCES WERE CALCULATED BY PERCENTAGE OF CONTRIBUTED PLANT TO TOTAL PLANT. THIS SAME PERCENTAGE WAS APPLIED TO PRE-2003 RETIREMENTS.

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

General footnotes

ALL ADJUSTMENTS ARE DUE TO CONTRIBUTED PLANT BEING RECLASSED FROM NON CONTRIBUTED PLANT AND ESTABLISHING ACCUMULATED DEPRECIATION.

BEGINNING BALANCES WERE DETERMINED BY DIVIDING THE TOTAL OF THE ACCUMULATED PROVISION FOR DEPRECIATION OF THE INDIVIDUAL PLANT ACCOUNTS BY THE TOTAL OF THE INDIVIDUAL PLANT ACCOUNT BALANCES.

ELECTRIC OPERATING SECTION FOOTNOTES

Sales of Electricity by Rate Schedule (Page E-18)

General footnotes

IN 2002 A LARGE INDUSTRIAL CUSTOMER CLOSED ITS PLANT. IN 2003 A SECOND LARGE INDUSTRIAL CUSTOMER CEASED OPERATIONS. THIS IS REFLECTED IN THE REVENUES AND POWER PURCHASES.

Electric Distribution Meters & Line Transformers (Page E-28)

General footnotes

TRANSFORMERS ACQUIRED DURING THE YEAR WAS ZERO. PLANT ADDS FOR TRANSFORMER ACCOUNT WAS FOR A PROJECT THAT ADDED TO THE COST OF A TRANSFORMER ALREADY IN SERVICE IN 2003, NOT A NEW ADD.
